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6 **UNITED STATES BANKRUPTCY COURT**  
7 **DISTRICT OF NEVADA**

8 In re:

9 USA COMMERCIAL MORTGAGE  
COMPANY,

10 Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

11 **DECLARATION OF EDWARD M.**  
12 **BURR IN SUPPORT OF OMNIBUS**  
13 **OBJECTIONS TO PROOFS OF**  
14 **CLAIM BASED UPON**  
15 **INVESTMENT IN THE GARDENS**  
16 **TIMESHARE LOAN AND**  
17 **CERTIFICATE OF SERVICE**

Date of Hearing: August 30, 2011

Time of Hearing: 10:30 a.m.

Estimated time for Hearing: 10 minutes

18 I, Edward M. Burr, hereby declare under penalty of perjury that:

19 1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one  
20 of the leading providers of restructuring advisory and litigation support services in the  
21 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs  
22 and other financial professionals.

23 2. I submit this declaration on behalf of the USACM Liquidating Trust's  
24 Objections to Proofs of Claim filed this date.

25 3. This Court approved the Official Committee of Unsecured Creditors of USA  
26 Commercial Mortgage Company's ("Committee") appointment of Sierra as financial  
advisers on August 11, 2006. From that date to the Effective Date of the Debtors'  
confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the  
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating  
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage  
4 Company ("USACM") estate.

5 4. I make the following declaration based upon my personal knowledge, and  
6 upon the records of the Debtors described in this declaration, including Debtors' original  
7 and amended schedules of liabilities and the proofs of claim described herein, as well as  
8 Debtors' accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating  
10 Trust succeeded to USACM's rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM  
12 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial  
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole  
15 or in part, upon an investment in The Gardens Timeshare Loan. For each claim listed,  
16 **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant's address, the  
17 total amount of the claim, and the total amount of the claim that appears to be related to  
18 The Gardens Timeshare Loan based upon the information provided by the claimant.

19 Dated: July 20, 2011

20 /s/ Edward M. Burr

21 Edward M. Burr  
22 Sierra Consulting Group, LLC

23 Copy of the foregoing mailed (without exhibit)  
24 by first class Postage prepaid U.S. Mail on  
25 July 20, 2011 to the investors in The Gardens  
26 Timeshare Loan listed on Exhibit A.

s/ Matt Burns

Matt Burns  
Lewis and Roca LLP